

Return Preparer Categories	Description of preparer category	Annual Federal Tax Refresher (AFTR) Course & Test	Tax Law Update CE Credits	Federal Tax Law CE Credits	Ethics CE Credits	Total CE Credits
<b>1. AFTR Course Exempt Preparers</b>						
<b>- State based return preparer program participants</b>						
<b>Oregon Board of Tax Practitioners</b>	Return preparers who are currently registered with Oregon	N/A (Exempt)	3	10	2	15
<b>California Tax Education Council (CTEC)</b>	Return preparers who are currently registered with CTEC					
<b>Maryland State Board of Individual Tax Preparers</b>	Return preparers who have passed the Maryland examination					
<b>- Organization based return preparer program participants</b>						
<b>Former IRS Registered Tax Return Preparers</b>	Return preparers who passed the RTRP test	N/A (Exempt)	3	10	2	15
<b>IRS Special Enrollment Exam (SEE) Part 1</b>	Tax preparers who have passed the Special Enrollment Exam Part I within the past two calendar years. i.e. for Filing Season 2016, return preparers must have passed within calendar years 2014 or 2015					
<b>IRS Volunteer Income Tax Assistance (VITA) volunteer</b>	VITA quality reviewers, instructors and preparers who pass the basic and/or advanced VITA examination with active PTINs					
<b>Accreditation Council for Accountancy and Taxation (ACAT)</b>	Return preparers who hold either an Accredited Tax Preparer (ATP) or the Accredited Business Accountant/Advisor (ABA) credential					
<b>2. Non-exempt preparers – AFTR Course REQUIRED</b>						

<b>Non-exempt or non-credentialed preparer</b>	All other non-credentialed return preparers who do not meet one of the exempt categories listed above	6 hour AFTR course and test is required annually	N/A	10	2	<b>18</b>
<b>3. Credentialed preparers - AFTR Course Exempt</b>						
<b>Certified Public Accountant (CPA)</b>	Exempt as long as preparer holds active credential	N/A (Exempt)	3	10	2	<b>15</b>
<b>Attorney</b>						
<b>Enrolled Retirement Plan Agent (ERPA)</b>						
<b>Enrolled Agent (EA)</b>	Exempt as long as preparer holds active credential	N/A (Exempt)  Note: If an Enrolled Agent opts to take an AFTR course, they will not receive credit toward their Enrolled Agent CE requirements	3	10	2	<b>15</b>

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